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Dated: August 27, 2009

Electronic Signature for James E. Armstrong, IV: /James E. Armstrong, IV/

Docket No.: 80364(47762)
(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:
Hisakazu Tanaka et al.

Application No.: 10/576,362

Confirmation No.: 9488

Filed: February 12, 2007

Art Unit: 4151

For: METHOD FOR PRODUCING CORE-SHELL
TYPE HIGHLY LIQUID ABSORBENT RESIN
PARTICLES

Examiner: E. Eng

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir/Madam:

INTRODUCTORY COMMENTS

In response to the Office Action dated February 27, 2009, enclosed herewith a three month Extension of Time, please amend the above-identified U.S. patent application as follows:

Amendments to the Specification begin on Page 2 of this paper.

Amendments to the Claims are reflected in the listing of claims which begins on Page 3 of this paper.

Remarks begin on Page 5 of this paper.